GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) – Prescribing option, for eligible registered persons, whose aggregate turnover in the preceding financial year did not exceed one crore and fifty lakh rupees, to pay tax under composition scheme - Notification- Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 254 **Dated: 20-03-2019**

Read the following:

1) Notification No:14/2019- Central Tax dated:07.03.2019 Dept of Revenue, Ministry of Finance, Government of India.
2) From the Chief Commissioner of State Tax, A.P., Vijayawada, Letter No.CCW/GST/74/2017, dated. 06-03-2019.
3) G.O.Ms.No.250 Revenue (CT-I) Department, dated:28.06.2017.

** ** **

ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated:21-03-2019:

NOTIFICATION

In exercise of the powers conferred under the proviso to sub-section (1) of section 10 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No: 16 of 2017) (hereinafter referred to as the said Act), and in supersession of the G.O.Ms.No.250, Revenue (Commercial Taxes-I), 28th June, 2017{corresponding notification no. 8/2017- Central Tax, dated the 27th June, 2017}, except as things done or omitted to be done before such supersession, the Government, on the recommendations of the Goods and Services Tax Council, hereby specifies that an eligible registered person, whose aggregate turnover in the preceding financial year did not exceed one crore and fifty lakh rupees, may opt to pay, in lieu of the tax payable by him under sub-section (1) of section 9 of the said Act, an amount of tax as prescribed under rule 7 of the Andhra Pradesh Goods and Services Tax Rules, 2017:

Provided that the said aggregate turnover in the preceding financial year shall be seventy-five lakh rupees in the case of an eligible registered person, registered under section 25 of the said Act, in any of the following States, namely: –

(i)	Arunachal Pradesh,
(ii)	Manipur,
(iii)	Meghalaya,
(iv)	Mizoram,
(v)	Nagaland,
(vi)	Sikkim,
(vii)	Tripura,
(viii)	Uttarakhand:

Provided further that the registered person shall not be eligible to opt for composition levy under sub-section (1) of section 10 of the said Act if such person is a manufacturer of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, namely:-

TABLE

Sl. No.	**Tariff item, sub-heading, heading or**	**Description**

	Chapter	
(1)	(2)	(3)
1.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2.	2106 90 20	Pan masala.
3.	24	All goods, i.e. Tobacco and manufactured tobacco substitutes.

Explanation. –

(i) In this Table, "tariff item", "sub-heading", "heading" and "chapter" shall mean respectively a tariff item, sub-heading, heading and chapters as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act No.51 of 1975).

(ii) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 (Central Act No.51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notification shall come into force on the 1st day of April, 2019.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr.D.SAMBASIVA RAO
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada) The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Minister (Finance & Commercial Taxes).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department.
Sf/Sc

// FORWARDED:: BY ORDER //

SECTION OFFICER